

Katten Muchin Rosenman LLP**RECEIVED
CENTRAL FAX CENTER**575 Madison Avenue
New York, NY 10022-2585
212.940.8800 tel
212.940.8776 fax**APR 26 2006****Facsimile**

To	Company	Fax Number	Phone Number
Examiner Peter C. Wilder	USPTO GAU - 2614 Confirmation No.: 7677	1-571-273-8300	

Date

April 26, 2006

Client/Matter Number

100809-16279 (SCEW 18.968)

From

Dexter T. Chang

Attorney Email Address

dexter.chang@kattenlaw.com

Phone

212.940.6384

Fax

212.940-8986

Total number of pages, including cover letter: 14
If you do not receive all of the pages, please call: (212) 940-8755

Comments

**** EXPEDITED PROCEDURE ****

Serial No.: 09/942,978

13 pages - RESPONSE TO OFFICE ACTION**For Messenger Department Use Only**

Your fax has been sent. Attached is your original.

Date

Time

Signature

Important

This facsimile transmission contains information intended for the exclusive use of the individual or entity to whom it is addressed and may contain information that is proprietary, privileged, confidential and/or exempt from disclosure under applicable law.

If you are not the intended recipient (or an employee or agent responsible for delivering this facsimile transmission to the intended recipient), you are hereby notified that any copying, disclosure or distribution of this information may be subject to legal restriction or sanction. Please notify the sender by telephone to arrange for the return or destruction of the information and all copies.

NEW YORK CHARLOTTE CHICAGO IRVING LONDON LOS ANGELES PALO ALTO WASHINGTON, DC WWW.KATTENLAW.COM

LONDON AFFILIATE: KATTEN MUCHIN ROSENMAN CORUSH LLP

A limited liability partnership including professional corporations

NYC01_84107720_1_100393_00176 4/26/2006 12:32 PM

RECEIVED
CENTRAL FAX CENTER

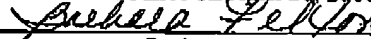
APR 26 2006

Serial No. 09/942,978

Page 1 of 13

Certification Of Facsimile Transmission

I hereby certify that this paper is being facsimile transmitted to (571) 273-8300 at the U.S. Patent and Trademark Office on April 26, 2006.



Barbara Felton

Attorney Docket No.: SCEW 18.968 (100809-16279)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Ken KUTARAGI et al.
Serial No. : 09/942,978
Filed : August 31, 2001
Title : METHOD AND SYSTEM FOR MANAGING FEES ...
Examiner : Peter C. Wilder
Group Art Unit : 2614
Confirmation No. : 7677

April 26, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

SIR:

In response to the non-final Office Action dated January 26, 2006, please amend the subject application as follows:

84128991_1